

CHAPTER 35.

LIEN OF TAXES BETWEEN VENDOR AND VENDEE.

AN ACT to amend Section 853, Chapter 1, Title 6 of the Code, relating to the lien of taxes between vendor and vendee. S. F. 190.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section 853, chapter 1, title 6 of the code be and the same is hereby amended by adding thereto the following: Section 853, code amended.

“And when a merchant or other person assessed with personal property only, shall sell or transfer in bulk any stock of goods or merchandise, after the taxes thereon have become payable and remaining unpaid all such unpaid taxes shall become a lien upon such personal property in the possession or under the control of such purchaser or vendee; and when any such transfer occurs after the assessment and before any such tax becomes due and can be paid, the auditor shall, upon notice being given to him, change the name as to the owner, and any such tax shall be collectible against such owner, purchaser or vendee, the same as if such personal property had been assessed in his or her name.” Taxes a lien upon personal property in hands of vendee. Auditor may change name upon tax list.

Approved April 6, 1892.

CHAPTER 36.

PROTECTION OF TRADE MARKS AND LABELS.

AN ACT to protect persons, associations and unions of workmen and others in their labels, trade marks and forms of advertising. S. F. .

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Whenever any person, association or union of workmen and others have adopted, or shall hereafter adopt, for their protection any label, trade mark, or form of advertising, it shall be unlawful for any person or corporation to counterfeit or imitate such label, trade mark or form of advertisement. Every person violating this section shall upon conviction be punished by imprisonment in the county jail for not more than thirty days, or by a fine of not less than twenty-five dollars, nor more than one hundred dollars. Trade marks or labels may be adopted. Counterfeiters and imitators punished.

SEC. 2. Every person who shall use any counterfeit or imitation of any label, trade mark or form of advertisement of any such person, union or association, knowing the same to be a Willful counterfeiting or imitating defined.